

PLAN ADMINISTRATION

PURPOSE

The purpose of the Plan Document is to set forth the provisions of the Plan which provide for the payment or reimbursement of all or a portion of the claim. The terms of this Plan are legally enforceable and the Plan is maintained for the exclusive benefit of eligible Employees and their covered Dependents.

EFFECTIVE DATE

The effective date of the Plan is July 1, 1992, and as restated effective July 1, 2015.

PLAN YEAR

The Plan Year will commence July 1st of each year and end on June 30th of each succeeding year.

PLAN SPONSOR

The Plan Sponsor is Rosebud County.

PLAN SUPERVISOR

The Supervisor of the Plan is Allegiance Benefit Plan Management, Inc.

NAMED FIDUCIARY AND PLAN ADMINISTRATOR

The Named Fiduciary and Plan Administrator is Rosebud County, a political subdivision of the State of Montana, who has the authority to control and manage the operation and administration of the Plan. The Plan Administrator may delegate responsibilities for the operation and administration of the Plan. The Plan Administrator will have the authority to amend the Plan, to determine its policies, to appoint and remove other service providers of the Plan, to fix their compensation (if any), and exercise general administrative authority over them and the Plan. The Administrator has the sole authority and responsibility to review and make final decisions on all claims to benefits hereunder.

PLAN INTERPRETATION

The Named Fiduciary and the Plan Administrator have full discretionary authority to interpret and apply all Plan provisions including, but not limited to, resolving all issues concerning eligibility and determination of benefits. The Plan Administrator may contract with an independent administrative firm to process claims, maintain Plan data, and perform other Plan-connected services. Final authority to interpret and apply the provisions of the Plan rests exclusively with the Plan Administrator. Decisions of the Plan Administrator made in good faith will be final and binding.

CONTRIBUTIONS TO THE PLAN

The amount of contributions to the Plan are to be made on the following basis:

The County will from time to time evaluate the costs of the Plan and determine the amount to be contributed by the County, if any, and the amount to be contributed, if any, by each Participant.

Specifically for Participants (Covered Employees) who retire on or after July 1, 2002, the County provides contributions limited to the following:

1. For a Participant (Covered Employee) who retires after ten (10) continuous years of service with Rosebud County, the County will contribute \$75.00 towards the premium for medical benefits and between 10 and 20 years of service, the rate will be prorated.

2. For a Participant (Covered Employee) who retires after twenty (20) continuous years of service with Rosebud County, the County will contribute \$150.00 towards the premium for medical benefits.

If the County terminates the Plan, the County and Participants will have no obligation to contribute to the Plan after the date of termination.

PLAN AMENDMENTS/MODIFICATION/TERMINATION

The Plan Document contains all the terms of the Plan and may be amended at any time by the Plan Administrator. Any changes will be binding on each Participant and on any other Covered Persons referred to in this Plan Document. The authority to amend the Plan is delegated by the Plan Administrator to the Board of County Commissioners or any other individual designated by the County's management. Any such amendment, modification, revocation or termination of the Plan will be authorized and signed by the Board of County Commissioners or any other individual designated by the County's management, pursuant to a resolution, granting that individual the authority to amend, modify, revoke or terminate this Plan. A copy of the executed resolution will be supplied to the Plan Supervisor. Written notification of any amendments, modifications, revocations or terminations will be given to Plan Participants at least sixty (60) days prior to the effective date, except for amendments effective on the first day of a new Plan Year, for which thirty (30) days advance notice is required.

TERMINATION OF PLAN

The County reserves the right at any time to terminate the Plan by a written notice. All previous contributions by the County will continue to be issued for the purpose of paying benefits and fixed costs under provisions of this Plan with respect to claims arising before such termination, or will be used for the purpose of providing similar health benefits to Participants, until all contributions are exhausted.

SUMMARY PLAN DESCRIPTIONS

Each Participant covered under this Plan will be issued a Summary Plan Description (SPD) describing the benefits to which the Covered Persons are entitled, the required Plan procedures for eligibility and claiming benefits and the limitations and exclusions of the Plan.